



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 17 नवम्बर, 2014 / 26 कार्तिक, 1936

हिमाचल प्रदेश सरकार

HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION, SHIMLA

NOTIFICATION

Shimla-2, the 12th November, 2014

No. HPERC-H(1)-13/2014:- The following draft regulations, which the Himachal Pradesh Electricity Regulatory Commission proposes to make in exercise of powers conferred on it by sub-section (1) and clause (ze) of sub-section (2) of section 181 and sub-section (8) of section 128 of the Electricity Act, 2003 (36 of 2003) and all other powers enabling it in this behalf, are hereby published, as required by sub-section (3) of section 181 of the said Act, read with rule 3 of the

Electricity (Procedure for Previous Publication) Rules, 2005, for the information of all the persons likely to be affected thereby; The text of the draft regulations along with the statement of the objectives and reasons therefor, is also make available on the Commission's Website i.e. <http://www.hperc.org>. The notice is hereby given that the said draft regulations will be taken into consideration, after the expiry of thirty days from the date of their publication in the Rajpatra, Himachal Pradesh, together with any objections or suggestions which may within the aforesaid period be received in respect thereto.

The objections or suggestions in this behalf should be addressed to the Secretary, Himachal Pradesh Electricity Regulatory Commission, Keonthal Commercial Complex, Khalini, Shimla-171 002.

DRAFT REGULATIONS

1. Short title, extent and commencement.—(1) These regulations shall be called the Himachal Pradesh Electricity Regulatory Commission (Reporting System on Power Regulatory Accounting) Regulations, 2014.

(2) These regulations shall extend to the whole of the State of Himachal Pradesh and to all matters within the jurisdiction of the Himachal Pradesh Electricity Regulatory Commission

(3) These regulations shall come into force from the date of their publication in the Rajpatra, Himachal Pradesh.

2. Applicability of the Regulations.—These Regulations shall be applicable to all Licensees and Generating Companies, and where any Licensee also undertakes business of generation of electricity and who submits application for determination of tariff under Section 64 of the Act or makes an application for annual performance review under applicable tariff regulations made by the Commission.

3. Definitions.—(1) In these regulations, unless the context otherwise requires,-

(a) “Act” means the Electricity Act (36 of 2003);

(b) “Accounting Statement/Annual Accounts” for each financial year, includes,—

(i) the balance sheet, prepared at the end of the financial years; in accordance with the general instructions contained in Schedule III of the Companies Act, 2013;

(ii) the cash flow statement, prepared in accordance with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 on the recommendations of the Institute of Chartered Accountants of India;

(iii) the cost records prepared and kept under Section 128 of the Companies Act, 2013 (Act No. 18 of 2013);

(iv) the profit and loss account, in accordance with the general instructions contained in the Schedule III to the Companies Act, 2013 (Act No. 18 of 2013);

(v) a statement of changes in equity, if applicable;

(vi) the report of the statutory auditors;

- (vii) any explanatory note, annexed to, or forming part of, any document referred to in clause (i) or clause (v), and
- (viii) such other supporting statements, together with notes thereto, and information as the Commission may direct from time to time;
- (c) **“Auditor”** means and includes an internal auditor or individual or a firm eligible for appointment and is not disqualified for appointment as auditor under the Companies Act, 2013 (Act No. 18 of 2013).
- (d) **“Commission”** means the Himachal Pradesh Electricity Regulatory Commission;
- (e) **“Financial Accounting Year”** means the period coinciding with the financial year for the purpose of determination of tariff, i.e., the period commencing on 1st day of April of a calendar year and ending on 31st March of the subsequent calendar year.
- (f) **“Licensed Business”** means the functions and activities, which the licensee is required to undertake in terms of the licence granted or being a deemed licensee under the Act;
- (g) **“Regulatory Accounts”** means the regulatory accounts, duly audited by the auditor of the Utility containing all the financial and non-financial information including the filled up formats appended to these regulations and cover the activities which includes without limitation the Statutory Accounts prepared under Companies Act, 2013 or any other law applicable to the Utility;
- (h) **“Regulated Business”** means the business in relation to which functions and activities are regulated by the Commission;
- (1) **“Other Business”** means any business of the licensee or of the deemed licensee other than the licenced business.
- (j) **“Utility”** means a person who has been granted a license or is a deemed licensee under the Act, and includes a generating company.

(2) The words and expressions used herein and not defined in these regulations, but are defined in the Act, rules, or regulations made thereunder, shall have the meanings respectively assigned to them in the Act, and rules or regulations made thereunder..

4. Preparation of Accounting Manual.—(1). Every Utility shall, within 90 days after the commencement of these regulations or the grant of the license or the beginning of the regulated business, prepare an accounting a Manual containing.—

- (i) definitions of terms and expressions used in the Manual;
- (ii) introduction of the Utility;
- (iii) an overview of the Utility’s organizational structure;
- (iv) a clear categorization of the regulated and unregulated activities of the Utility with further segregation of regulated activities covered under more than one Regulatory Commission;
- (v) a list of the entities within the group, relationship of the Utility with other group Companies or subsidiaries or related parties in terms of common resources, etc.;

- (vi) an overview of the financial accounting system, which may include policies relating to treating an expense item as major or minor, capitalization, depreciation, Return on Equity, security deposits, provision for bad and doubtful debts, apportionment of common assets, common liabilities, common expenses and common revenue, etc., with respect to the Regulatory Accounts;
- (vii) description of the treatment of related party transactions, allocation of common expenses and allocation of jointly used assets;
- (viii) products, services or geographical areas which shall be treated as separate segments while preparing regulatory accounts;
- (ix) segmentation of regulated business.—
 - (a) generation – hydro, thermal, renewables i.e. small hydro, solar, wind, bio etc. or any other;
 - (b) transmission;
 - (c) SLDC;
 - (d) distribution - wheeling and retail supply business and
 - (e) trading;

Provided that where regulated business is carried out in more than one State, State-wise segmentation of the regulated business shall be given:

Provided further, that in case transmission and/or distribution of electricity is carried out under separate transmission and/or distribution licences within the same State, Licence wise segmentation of transmission and/or distribution business shall be given;

- (x) Accounting System followed for each segment of the regulated business, referred to clause (ix), and recording of the accounting separation information and reports, which may include list of cost and profit centres, linkages of financial heads to cost and profit centres;
- (xi) description of studies, surveys and model employed in cost apportionment and allocation process; and
- (xii) procedure for maintenance and updating Manual.

(2) The utility shall subject the Accounting Manual to the Commission by the end of the financial year and all subsequent changes in the said Manual, together with the reasons thereof shall also be submitted to the Commission.

5. Periodicity of submission of Regulatory Accounts.—(1). The Utility shall submit the Regulatory Audited Accounts every year within seven months of the end of the Financial Accounting Year to the Commission in accordance with the formats appended to these regulations.

(2) The reports referred to in sub-regulation (1) shall be submitted in hard copy and in soft copy in MS Excel format along with its formulae and linkage;

6. Audit.—(1) Every Utility, to which this Regulation applies, shall appoint an auditor who is qualified for appointment as an auditor under sections 138, 139, 141, 142 or 148 of the Companies Act, 2013 to audit the reports prepared by the Utility under this regulation and obtain an Audit Report from the Auditor in the Annexure A

(2) The auditor shall audit the Regulatory Accounting Reports prepared by the Utility.

(3) The auditor in his report shall express an opinion as to whether the Regulatory Accounts have been prepared in accordance with the applicable Tariff Regulations as well as these regulations and he has received all information and explanation necessary for the purpose of audit.

7. Maintenance of Information.—(1) Every Utility shall maintain segregated financial, operational and accounting information with supporting vouchers and journal entries including Allocation Statement based on actual in respect of the Regulated Business and Other Business.

Explanation-1.—The accounting and reporting arrangements shall be maintained in such a manner that they can be verified at final accounts level. Data maintained in the formats as per the Appendix shall provide information in the most understandable manner, without sacrificing relevance or reliability.

Explanation- 2.—For normative figures in Regulatory Accounts, such as Interest on Working Capital, Interest on Normative Loans, if any, Depreciation, etc. the information as specified in the formats in the Appendix shall be maintained separately.

(2) Notwithstanding anything contained in sub-regulation (1), the Commission may direct that further or more detailed information may be required to be maintained by every Utility for their Regulated Business.

8. Basis of Preparation.—(1) Every Utility shall prepare the Regulatory Accounts as per formats appended to these regulations under the historical Cost Convention in accordance with the provisions of the Act and the Regulations made by the Commission, Generally Accepted Accounting Principles in India, applicable Accounting Standards as notified under (relevant provisions of the Companies Act, 2013 as well as Electricity (Supply) Annual Accounts Rules, 1985 if applicable). Where there is an inconsistency between the above mentioned principles, etc. and/ the Act or the regulations made by the Commission treatment of items in the Regulatory Accounts shall be given as per these Regulations made by the Commission.

(2) The Utility shall follow the Accounting Policies for Regulatory Accounts and the Standard Chart of Accounts while preparing the Regulatory Accounts as per the formats appended to these regulations. In case the Profit and Loss Account and the Balance Sheet does not comply with any of the Accounting Standards, a disclosure to the effect shall be made in notes to accounts, including the deviation from the Accounting Standard, reasons for such deviation and the financial effect of the same.

9. Accounting Policies for Regulatory Accounts

(1) FIXED ASSETS

(a) Value of fixed assets shall be at cost(as per the Himachal Pradesh Power Sector Reforms Transfer Scheme, 2010 formulated in pursuance to unbundling of the erstwhile Himachal Pradesh State Electricity Board, subject to adoption of the same by the Commission for the purpose of tariff determination.

- (b) In case of transfer of one entity to another, fixed assets shall be carried at historic cost/ cost allowed by the Commission.
- (c) Addition to the fixed assets shall be stated at cost of acquisition or construction including any cost attributable to bringing the assets to their working condition for their intended use and actually put to use for the benefit of consumers (subject to certain exceptions like machine spares, etc.), as allowed by the Commission. The date on which the asset is put to use can be the Commercial Operation Date (COD) of the last Unit of the Generating Station for a Generation Company or the date of charging the asset with the rest of the network for a Transmission Licensee or a Distribution Licensee. (d). The Generation Company or the Transmission Licensee shall separately indicate the addition of fixed assets in respect of renovation and modernization of fixed assets resulting in increase in life and/or efficiency of existing assets:

Provided that, where any special allowance has been claimed for renovation and modernization of any fixed asset, in accordance with any Regulations notified by the Commission, the Generation Company or the Transmission Licensee shall separately indicate the addition of fixed assets in respect of renovation and modernization of such fixed assets.

- (e) All Grants received from Central Government or State Government or any other source and Consumer Contribution received from consumers for capital expenditure shall be reduced from the value of fixed assets for the creation of which these funds have been used. In case the entire asset is funded out of such Grants or Consumer Contributions, then the fixed asset shall be shown in Regulatory Accounts at zero value. In case grants from Central Government or State Government or any other source are received for capital expenditure with caveats which require the Generation Company or the Licensee to achieve certain milestones, such grants shall be reduced from the value of fixed assets after achieving the milestones. Till that time, the full value of fixed assets shall be shown in the Regulatory Accounts.
- (f) Wherever considered appropriate and necessary by the Commission, the Generation Company or the Transmission Licensee shall also be required to provide the asset wise break up of cost (consisting of Base Cost, Interest During Construction, Incidental Expenditure During Construction and other cost, if any), asset wise liability incurred, asset wise accumulated depreciation charged till date, and asset wise depreciation charged in the Financial Accounting Year for the purpose of Regulatory Accounts.
- (g) Fixed assets which do not have the approval of the Commission shall be shown separately in the fixed assets schedule. Appropriate justification for necessity of such fixed assets shall be given in the Notes to the Regulatory Accounts.
- (h) The Generation Company or the Licensee shall capitalise assets to be charged at high voltage or extra high voltage after getting the certificate from the Electrical Inspector: in accordance with Rule 63 of the Indian Electricity Rules, 1956 or any corresponding Rule made under the Electricity Act 2003.
- (i) Where the Commission has given year wise approval for capitalization in the beginning of MYT Control Period such amount shall be shown separately in the notes to the Regulatory Accounts.
- (j) Amount of spares capitalized and its percentage in the cost of fixed assets shall be shown separately in the notes to the Regulatory Accounts.

- (k) Un-discharged liability shall be shown in the fixed asset schedule.
- (l) Variance analysis between the actual capitalization and the capitalization approved by the Commission shall be shown in a separate schedule/notes to schedule along with brief reasoning justifying the variance.
- (m) In case of Generation Utilities, income from sale of infirm power prior to the date of commissioning, after accounting for the fuel charges (both primary fuel charges and secondary fuel charges) shall be reduced from fixed assets and the adjustment shall be shown in the fixed assets schedule.
- (n) Amount of capitalisation carried out in pursuance to arbitration, court order, change in law shall be shown separately in notes to the fixed assets schedule.
- (o) Details such as Gross block, depreciation for the year, accumulated depreciation and net block shall be provided for each of the above mentioned Items.
- (p) Fixed assets common to more than one Business of the Licensee or Generation Company shall be apportioned between the different Businesses based on the Allocation Principles as appended to the Regulation.
- (q) Any expenditure on replacement, renovation and modernization or extension of life of old fixed assets shall be considered after writing off the gross value of such replaced/de-capitalised fixed assets from the original capital cost, except for the assets that have been entirely funded out of Grants or Consumer Contribution, where the original asset would be shown at zero value. The Equity portion attributable to replaced/de-capitalised in the Regulatory Accounts shall also be deducted. Specific debt, if any, outstanding corresponding to the replaced old asset shall be deducted from the debt outstanding in the Regulatory Accounts, to the extent set off by sale of the old replaced asset as scrap.

(2) CAPITAL WORK IN PROGRESS

The Capital Work in progress shall be stated at cost inclusive of all direct and proportionate overhead costs incurred.

(3) DEPRECIATION

- (a) Depreciation on fixed assets in the Regulatory Accounts shall be charged as per the Tariff Regulations notified by the Commission. (b). All fixed assets, except land, which is a non depreciable asset, shall be depreciated up to 90% of the original cost, on straight line method, at rates prescribed under Tariff Regulations notified by the Commission.
- (c) In case of fixed assets added during the year, pro-rata depreciation shall be allowed for the first year.
- (d) Depreciation shall continue only till writing off of 90% of the original cost of the fixed asset or till the asset is permanently ceases to be in use, whichever is earlier.
- (e) In case of replacement of an old asset, the accumulated depreciation corresponding to the asset shall also be deducted from the total accumulated depreciation. Proportionate adjustment in Cumulative Repayment shall also be made.

(4) ADVANCE AGAINST DEPRECIATION

Advance Against Depreciation, if any, shall be shown in Regulatory Accounts in accordance with the appropriate provisions of Tariff Regulations.

(5) EXPENDITURE ON PROJECT IDENTIFICATION, SURVEY AND FEASIBILITY STUDIES :

- (a) Expenditure incurred on identification, survey and feasibility studies of a project before the project is considered for sanction or rejection shall be accumulated in an account provided for this purpose.
- (b) If the project is found infeasible, the full amount of expenditure shall be charged to revenue as in-fructuous capital expenditure in the year in which the project is rejected.
- (c) If the project is found feasible, it shall be submitted to the Commission for approval. Upon approval of the Commission, the expenditure shall be charged to Capital Work-in-Progress account for that project. Any expenditure incurred on detailed feasibility studies etc. after a project is sanctioned shall also be charged to the Capital Work-in-Progress account for that project.
- (d) The aggregate of the expenditure incurred before and after the sanction of the project shall be allocated to the assets capitalized under the project based on appropriate cost driver.

(6) EXPENSES CHARGEABLE TO CAPITAL WORKS

All the expenses, such as Employee Expenses, Administration and General Expenses, Interest Expenses etc., in respect of construction of fixed asset shall be fully charged to the cost of fixed assets. At O&M-cum-capital location (where both capital and Operational and Management work is being carried out) only the following expenses shall be capitalized:-

- (a) Insurance on assets under construction.
- (b) Legal charges and stamp fees in connection with agreement with capital suppliers/contractors.
- (c) Fees payable to foreign technician for capital project.
- (d) Expenses incurred for foreign technician for capital project.
- (e) Technician documentation and design charges.
- (f) Other consultancy charges directly related with project (which includes architectural fees).
- (g) Power consumed for construction.
- (h) Cost of hiring vehicles and equipments for the project.
- (i) Other costs directly related to the project

No part of any other administration and general expenses, which is related to Operation and Maintenance of existing assets, shall be charged to capital works.

(7) CAPITALISATION OF DEPRECIATION

Depreciation on fixed assets used for construction of other assets (e.g. depreciation on vehicles transferred to a project, depreciation on building, furniture & fixtures, vehicles and office equipment at the construction division or construction circles) shall be charged to capital works.

(8) NO CAPITALIZATION OF LOSSES

- (a) The losses incurred such as irrecoverable advances to contractors, loss of assets or damage to assets at construction stage, shortage observed upon physical verification of stores at construction division, etc. during the construction of the fixed asset shall not be charged to the cost of fixed assets.
- (b) Such losses shall be charged to the Profit and Loss Account for the year in which such losses are incurred.

(9) LAND AND LAND RIGHTS

- (a) All expenses incurred for bringing the land to a usable condition shall be charged to the cost of land. An indicative list of such expenses is as under.—
 - (i) Purchase price of land
 - (ii) Compensation for acquisition of land
 - (iii) Compensation for trees and crops on the acquired land
 - (iv) Land charges, stamp duty, etc. incurred in order to secure effective title
 - (v) Land revenue and other taxes paid during the stage of land development
 - (vi) Site preparation cost such as cost of levelling hills or filling low spots, cost of cleaning trees, etc.
 - (vii) Cost of demolishing as unwanted structure if the land is acquired with structure. Cost of land improvement having a limited life such as cost of landscaping, gardens, sidewall, fences and digging shall also be added to cost of land as “cost of land development”.

(10) BUILDINGS

- (a) All expenses incurred for bringing the building to usable condition shall be charged to the cost of building. An indicative list of such expenses is as under.—
 - (i) Purchase price,
 - (ii) Expenses such as legal charges, stamps duty, etc., incurred for securing an effective title,
 - (iii) Repairs, alteration and improvements to put building in usable condition,
 - (iv) Architect's fees for remodelling, alteration, improvement before the building is first put to use,

- (v) Cost of obtaining permits, sanctioned plans occupation certificates from municipal or other bodies,
 - (vi) Architectural fees,
 - (vii) Insurance on uncompleted structure.
- (b) Cost of constructed building shall include the following item-
- (i) Cost of construction comprising of materials, labour contractor charges and depreciation on construction machinery
 - (ii) Surveying
 - (iii) Cost of obtaining permits, sanctioned plans occupation certificates from municipal or other bodies iv. Architectural fees
 - (v) Insurance on uncompleted structure
 - (vi) Cost of excavation (excavation is not a cost of land development).

(11) REPAIR BEFORE COMMISSIONING OF ASSETS

All expenses incurred on repairs or rehabilitation of fixed assets (second hand or new) before capitalization shall be charged to the cost of fixed assets.

(12) REARRANGEMENTS

All expenses on rearrangement (of plan layout, office layout etc.) shall be charged to revenue in the year in which the expenses are incurred.

(13) REPLACEMENTS

Replacement can be defined as ‘substitution of one fixed asset by another, particularly of old assets by new assets, or of an old part by a new part’—

- (a) Expenses related to minor replacements shall be charged to revenue as Repair and Maintenance Expenses.
- (b) Expenses related to major replacement shall be capitalized.
- (c) The original cost of the replaced asset shall be withdrawn from the cost of total assets in Regulatory Accounts.
- (d) For the purpose of Regulatory Accounts, the Generation Company or the Licensee shall follow the same criterion for distinguishing between major and minor replacement as followed in the Statutory Accounts.

(14) PIECEMEAL REBUILDING

If an asset is rebuilt by replacement of its component over a period of time instead of at one time, the criteria fixed for ‘minor’ and ‘major’ replacements shall in such cases be applied to the aggregate of expenditure on replacement in an asset and accounted for accordingly.

(15) CONTRIBUTION, GRANTS AND SUBSIDIES TOWARD COST OF CAPITAL ASSETS

All Grants received from Central Government or State Government and Consumer Contribution received from consumers for capital expenditure shall be reduced from the value of fixed assets for the creation of which these funds have been used.

(16) FULL WRITE-OFF OF SMALL AND LOW VALUE ITEMS

- (a). Full cost of all small and low value assets each costing Rs. 5000 or less shall be fully charged to revenue in the year in which the assets are put to use.
- (b). No part of the cost of such item shall therefore be included in the cost of fixed assets nor shall any depreciation be charged thereon.
- (c). The policy for full write-off stated shall not apply to items included under the classification 'furniture & fixtures' and 'office equipment'. The accounting policy for write-off of small and low value assets shall not apply to cost of granting each service connection.

(17) PIECEMEAL BUILDING OF ASSETS

Assets may be completely built over a considerable period of the time rather than at one time. The cut-off criteria for write-off should in such cases be applied to the aggregate of expenditures and accounting for accordingly.

(18) COMMISSIONING OF ASSETS

- (a). All capital expenditure shall be accounted for through capital work-inprogress accounts.
- (b). On commissioning of the assets, the expenditure shall be transferred to appropriate fixed assets account, subject to fulfilment of the conditions of the Commission, like getting necessary approvals required (like certificate from Electrical Inspector in case of assets charged at high voltage or extra- high voltage in accordance with Rule 63 of the Indian Electricity Rules, 1956 or any corresponding rule made under the Electricity Act 2003) and other conditions in respect of expenditure and financing etc.

(19) CAPITALIZATION WHEN ASSETS ARE FIRST PUT TO USE

Assets shall be capitalized when they are first put to use. The date on which the asset is put to use can be the Commercial Operation Date (COD) of the last Unit of the Generation Station for a Generation Company or the date of charging the asset with the rest of the network for a Transmission Licensee or a Distribution Licensee.

(a). ASSETS WHICH ARE 'COMMISSIONABLE' BUT NOT ACTUALLY COMMISSIONED

- (1) An assets which is installed/constructed and is in 'commissionable' state, but it is 'not commissioned/put to use' shall not be capitalized until it is actually put to use for the benefit of consumers, except in case of initial spares.
- (2) All costs incurred on capital assets (including costs incurred on maintaining the assets which are ready but await the actual commissioning) shall be charged to the cost of the assets.

(b). NO WAITING FOR FINISHING TOUCHES

- (1) Cost of an assets incurred up to the stage of commissioning of the asset shall be capitalized when it is put to use for the benefit of consumers without waiting for any finishing touches which may not be significant in work and value.
- (2) Costs of such finishing touches when completed shall be accounted for and added to the cost of the assets capitalized earlier, subject to specific clauses of additional capitalization in the relevant Tariff Regulations of the Commission.

(20) CAPITALIZATION REGARDLESS OF DISPUTES WITH CONTRACTORS

- (a). Capitalisation shall be considered based on expenses incurred on capital assets that have been put to use, either on accrual basis or on cash basis, in accordance with the Tariff Regulations notified by the Commission.
- (b). Disputes with contractors/suppliers regarding the fulfilment of the terms and conditions of contract with them shall not be permitted to withhold or defer capitalization of assets concerned, provided the asset is put to use for the benefit of consumers.
- (c). Cost of the assets determined on the basis of the contract shall be capitalized by making necessary provision by the Licensee or the Generation Company, subject to specific clauses of additional capitalization in the relevant Tariff Regulations of the Commission.

(21) ESCALATION CLAIM

Cost escalation claim made by suppliers and contractor shall be provided to the extent the claim is acknowledged by the Utility and cost of assets inclusive of such provision shall be capitalized when the asset is first put to use.

(22) CAPITALIZATION OF SPARE UNIT/SERVICE UNIT

Assets which are to be classified as spare units or service units, as approved by the Commission shall be capitalized when they are 'put into usable condition' regardless of whether they are actually used or not.

(23) DATE/VALUE OF ACQUISITION NOT KNOWN

- (a). In case of asset scrapped or destroyed or sold for which the date of acquisition is not known, it shall be assumed, for the purpose of withdrawal of cost of asset and depreciation, that the asset concerned was the oldest asset of that type in use at that accounting unit.
- (b). In case of asset scrapped or destroyed or sold for which the value of acquisition is not known, it shall be assumed, for the purpose of withdrawal of cost of asset and depreciation, that the salvage value of the scrapped or destroyed or sold shall be equal to the salvage value of a similar asset at that accounting unit at the time of scrapping the asset.

(24) LOSS OF ASSETS

In the event of loss or destruction of assets, the cost of such assets and the accumulated depreciation attributable to such assets shall be withdrawn from the value of total fixed assets and total accumulated depreciation respectively. Cumulative Repayment shall also be adjusted.

(25) WRITE-OFF OF LOSS

Excess of the written down value of the lost or destroyed assets over the amount of insurance claim granted shall be charged to revenue in the year in which the insurance claim is settled.

(26) CAPITAL SPARES AT GENERATING STATIONS

- (a). The capital spares at generating stations to the extent allowed in the Tariff Regulations notified by the Commission shall be treated as capital assets.
- (b). No accounting shall be done at the time of issue of such spares for replacement in the generating plant.
- (c). However, depreciation shall be charged on the total cost of the spares.
- (d). Depreciation on such spares shall be charged as per the Tariff Regulations notified by the Commission.

(27) SPARE UNITS/SERVICE UNITS

- (a). Depreciation on spare unit, installed with the approval of the Commission shall be charged in normal course as charged for the same type of assets which are in use.
- (b). When the original units are removed for repairs or maintenance and the spare units are installed, no accounting adjustments shall be done.
- (c). Expense on repairs or maintenance on the removed units shall be charged to revenue.
- (d). No accounting entry shall be done either
 - when the removed unit is put back into usable condition or
 - when it is actually used again in the place of some other units removed for repair or maintenance or
 - the repaired unit is installed back in its place and the spare unit installed earlier is removed and brought back to stores.
- (e). When the removed unit is considered irreparable, it will be considered to be a retired asset (if the estimated life is over) or scrapped assets (if estimated life is not over) and accordingly the subsequent accounting for retirement, scrapping and sale shall be done.
- (f). Simultaneously with retirement/scrapping of the original unit, the cost and accumulated depreciation on the spare unit shall be transferred to fixed assets account.

(28) TREATMENT OF INCOME FROM INVESTMENTS

- (a). Income from investment shall be credited to the revenue account for the year in which the income has accrued.
- (b). If the investments are held as earmarked investments against any fund such as pension fund, gratuity fund etc., the income from such investments shall be credited directly to the respective fund.

(29) TIMING OF ACCOUNTING FOR REVENUE

- (a). Revenue from sale of power shall be accounted for on accrual basis in cases whether the determination of retail tariff is done on the basis of distribution loss approach.
- (b). Reconciliation of actual collection, sales, and debtors shall be provided in the notes to the accounts.
- (c). Where the sale of energy prior to the end of a Financial Accounting Year has not been billed, a provision for such unbilled revenue shall be made at the end of Financial Accounting Year so as to treat the amount as revenue in the Financial Accounting Year in which supply of power shall be made.

(30) DISPUTED CLAIMS UNDER WARRANTY FOR REPAIRS

- (a). Claims made for repair of capital equipments by Licensee or Generation Company to the suppliers or contractor of capital equipment for reimbursement of expenditure, if disputed, shall be fully charged to revenue account in the Financial Accounting Year in which the expenditure is incurred.
- (b). Reimbursement when granted by the supplier or contractor of such capital equipment shall be credited to revenue account in the Financial Accounting Year in which the receipt of reimbursed amount is made.

(31) CASH DISCOUNT

Cash discounts earned by the Licensee or the Generation Company on making timely or early payments to supplier/contractor shall be reduced from the cost of the assets.

(32) INTANGIBLE ASSETS

Cost of Goodwill etc. shall not be considered for tariff determination in Regularly Accounts.

(33) INVESTMENTS

- (a). Investment and income there from made out of retained return on investment will not be considered in the regulatory accounts, unless they are re-invested in the regulated business.
- (b). Income from Investments made against approved Contingency Reserve and from investments made out of Regulated Business shall be considered as Non Tariff Income in Regulatory Accounts.

(34) EQUITY

- (a). Where the actual equity including the retained profit invested in the Regulated Business is less than normative equity as per Tariff Regulations, actual equity shall be considered in the Regulatory Accounts.
- (b). Where the actual equity including the retained profit invested in the business is more than normative equity as per Tariff Regulations, the difference between actual and

normative equity shall be treated as normative loan and interest shall be allowed on the normative loan as per the Tariff Regulations of the Commission.

(35) RETURN ON EQUITY OR CAPITAL EMPLOYED

Return on Equity / Capital Employed shall be shown in the Regulatory Accounts as per the appropriate provisions of Tariff Regulations:

Provided that where Return on Capital Employed is allowed by the Commission, interest on loans shall not be shown in Regulatory Accounts.

(36) TAXES ON INCOME

In case the RoE/RoCE is allowed on post-tax basis:

- (a). Income Tax paid or payable by the Licensee or the Generation Company, at actuals, on the income stream from the Regulated Business shall be considered in Regulatory Accounts.
- (b). Income Tax on the amount of efficiency gains or incentives shall not be considered in Regulatory Accounts.

OR

In case the RoE/RoCE is allowed on pre-tax basis:

- (a). Income Tax shall be shown as a part of RoE or RoCE in the Regulatory Accounts and shall not be shown separately.

(37) OPERATION AND MAINTENANCE EXPENSES

Operation and Maintenance Expenses shall be shown in Regulatory Accounts in accordance with the appropriate provisions of Tariff Regulations.

(38) LEASEHOLD LAND

- (a). Leasehold land is depreciated over the period of lease as per the terms and conditions of the Lease Agreement.
- (b). Lease rental shall be charged to Profit and Loss Account under Administrative & General Expenses as payable, for the actual life of the Project.

(39) LOANS/BORROWINGS

Under audited accounts, actual details of the loans are available based on the actual disbursement of loan and repayment made by the entity. However, in Regulatory Accounts the amount of loan approval depends upon the funding pattern approved by the Commission, subject to the Debt-Equity norm, which is further determined by the capital expenditure approval by the Commission. Where the actual details of loan are not available, the Commission usually allows the loans on normative basis including the period of loan and the repayment schedule which is invariably matched with the depreciation of the fixed asset for which the loan is availed. Very often, there are variations in the actual terms of

loan as against the norms approved by the Commission including floating rate of interest, moratorium period of repayment, etc.

(40) BORROWING COST

- (a). Capitalization of Interest Expenses on loans shall be limited to the amount approved by the Commission.
- (b). All Interest Expenses prior to capitalization of assets shall be considered as Interest During Construction (IDC) and shall be transferred to Capital Work in Progress (CWIP) corresponding to respective assets for capitalisation.

(41) FOREIGN EXCHANGE RATE VARIATION

- (a). This will be in accordance with the notified Tariff Regulations.
- (b). In the absence of any specific provision in this regard in the Tariff Regulations notified by the Commission, the following approach shall be followed:
 - (i) The Licensee or the Generating Company may hedge foreign exchange exposure in respect of the interest on foreign currency loan and repayment of foreign loan acquired for the licensed business or the generation business, in part or full in the discretion of the Licensee or the Generating Company.
 - (ii) Every Licensee or the Generating Company shall recover the cost of hedging of foreign exchange rate variation corresponding to the foreign debt, in the relevant year on year-to-year basis as expense in the period in which it arises and extra rupee liability corresponding to such foreign exchange rate variation shall not be allowed against the hedged foreign debt.
 - (iii) To the extent the Licensee or the Generating Company is not able to hedge the foreign exchange exposure, the extra rupee liability towards interest payment and loan repayment corresponding to the foreign currency loan in the relevant year shall be permissible provided it is not attributable to the Licensee or the Generating Company or its suppliers or contractors.

(42) WORKING CAPITAL LOANS AND INTEREST ON WORKING CAPITAL

- (a). Working Capital Loans shall be shown in Regulatory Accounts in accordance with the appropriate provisions of Tariff Regulations.
- (b). Interest on Working Capital shall be shown in the Regulatory Accounts as per the appropriate provisions of Tariff Regulations.

(43) INTEREST ON SECURITY DEPOSIT

Interest on Security Deposit shall be computed and shown in accordance with the provisions of Tariff Regulations notified by the Commission. The details of computation shall be shown in Notes to Accounts.

(44) CONTRIBUTION TO CONTINGENCY RESERVE

Contribution to Contingency Reserve shall be shown in Regulatory Accounts in accordance with the appropriate provisions of Tariff Regulations.

(45) INCENTIVE/ (DISINCENTIVES) FOR PERFORMANCE PARAMETERS AND EFFICIENCY GAINS/ (LOSSES)

(a). Incentive and Disincentives for Performance Parameters such as Plant Availability Factor or Plant Load Factor for Generation Companies, Availability for Transmission Licensees, Wires Availability and Supply Availability for Distribution Licensees shall be shown in Regulatory Accounts in accordance with the appropriate provisions of Tariff Regulations.

(b). Incentive and Disincentives for Efficiency Gains/ (Losses) attributable to factors like O&M Expenses, Distribution Losses, etc. shall also be shown in Regulatory Accounts in accordance with the appropriate provisions of Tariff Regulations.

(46) DEEMED GENERATION

This shall be in accordance with the notified Tariff Regulations of the Commission.

(47) TRUING UP

Where the Commission has provided for truing up in its Tariff Regulations, the corresponding year-wise amount accrued up to the date of accounts will be shown in the notes to accounts.

(48) SALES FOR THE YEAR

(a). Generation:- The Million Units (MU) sold and income there from shall be provided in sales schedule for each generating station.

(b). Distribution:- Category wise units sold and income there from should be shown separately in the sales schedule for each licensee/licence area. Units sold under banking arrangement and income considered there from should also be shown separately. Income in the form of penalty from consumers for pilferage of electricity and the assessed units of pilferage based on which the penalty has been charged shall be shown separately.

(c). Transmission:- The Section/Licence area wise MU wheeled and income there from should be given separately.

(49) NON-TARIFF INCOME

Non-Tariff Income, attributable to the Regulated Business shall be considered for reduction in Annual Revenue Requirement of the Licensee or the Generation Company in the Regulatory Accounts.

(50) OTHER BUSINESS INCOME

Other Income shall be considered for reduction in ARR of the Licensee in the Regulatory Accounts, as per the appropriate provisions of Tariff Regulations or where there are no regulations, the Commission may do so by reasoned order.

(51) PRIOR PERIOD ITEMS

Prior Period Income and Prior Period Expenses shall be shown in Regulatory Accounts.

(52) REGULATORY ASSETS

- (a). This shall be in conformity with the Tariff Regulations notified by the Commission.
- (b). In the absence of any specific provisions in the Tariff Regulations notified by the Commission, the following approach shall be adopted:
 - (i) The total amount of outstanding Regulatory Asset at the end of the year shall be shown, as a separate entry, under the Assets side of the Accounts.
 - (ii) The period of amortisation of the Regulatory Asset and the carrying cost of the Regulatory Asset, as stipulated by the Commission in the Regulations or any other Order in this regard, shall be explained under the Notes to the Accounts.
 - (iii) For every year of amortisation, the amount of Regulatory Asset amortised during the year as approved by the Commission and the carrying cost allowed by the Commission on the balance Regulatory Asset shall be shown under the Revenue side, once the Utility is allowed to bill the same to the consumers.

(53) CARRYING COST

Carrying Cost shall be shown in Regulatory Accounts, as approved by the Commission.

(54) OTHER EXPENSES/EXCEPTIONAL ITEMS/EXTRA ORDINARY ITEMS

Such items of expense shall be shown in Regulatory Accounts, as approved by the Commission.

(55) PROFIT SHARING

This shall be in accordance with the applicable Sharing Mechanism specified in the Tariff Regulations of the Commission and shall be reflected in the notes to the accounts.

(56) TREATMENT OF REVENUE SUBSIDY BY STATE GOVERNMENT AGAINST SALE OF POWER

Any Subsidy given by the State Government to any consumer or class of consumer under Section 65 of the Act shall be considered as revenue to the extent of the billing done to the consumer.

(57) BANKING ARRANGEMENT

Power Banking transactions shall be recorded at the rate as per prevailing directives of the Commission. Where there are no specific directions from the Commission, these power banking transactions shall be recorded as per the terms of the agreement.

(58) ITEMS TREATED ON CASH BASIS

Items like delayed payment surcharge, revenue from penalty, theft detected, etc., which are generally accounted for on cash/realization basis, shall be clearly mentioned in notes to accounts by the Utility.

(59) PROVISIONS MADE AGAINST BAD & DOUBTFUL DEBTS

This shall be in accordance with the applicable Tariff Regulations/directives of the Commission. Actual Bad debts written off as per audited accounts shall be deducted from the amount of provisioning.

(60) INVENTORY

Unless otherwise provided by the Commission, 100% provisioning shall be made for the non-moving stock lying for more than 3 years and 50% provisioning shall be made for the non moving stock lying for more than 2 years.

(61) RETAIL AND WHEELING BUSINESS

Bifurcation of the accounts including Schedules between retail and wheeling business shall be shown separately with basis of bifurcation for each item in line with the applicable Tariff Regulations/directives of the Commission.

10. Segregation of Distribution Business ARR into Wires Business and Supply Business

Wires Business is the business of owning and operating of the distribution system, while Retail Supply Business is the business of procuring the requisite power through longterm, medium term, and short-term power purchase contracts for supplying to its consumers. The different components of Distribution on ARR shall be allocated to Wire and Retail Supply business in the following ratios/ basis:—

- (a). Power Purchase/Transmission/SLDC- Expenses related to the Supply Business. Therefore, these should be allocated to Supply Business ARR.
- (b). Employee Expenses:- Direct employees for Wires Business and Supply Business should be identified first and Employee Expenses related to these direct employees should be allocated to respective businesses. Thereafter, all common Employee Expenses relating to employees working for both the businesses can be apportioned between Wires Business and Supply Business using the allocation principles specified for apportionment of common Employee Expenses. However, till the time the segregation is complete, the Distribution Licensee may apportion the Employee Expenses between Wires Business and Supply Business using an appropriate ratio. Universal electrification in the highly dispensed habitations involving huge network and systems and geographical and climatic conditions demand very large manpower for O&M and hence more employees are employed for Wires Business and the employees who work for Supply Business are lower as compared to Wires Business, the proportion of employee cost allocated to Wires business and Supply business may be 80:20.
- (c). Repair and Maintenance Expenses:- Cost of spares, fuel etc. and cost of services related to wires business and supply business need to be separately recorded. Thus all direct R&M Expenses related to Wires Business and Supply Business may be allocated to the respective businesses. Thereafter all common R&M expenses can be apportioned between Wires Business and Supply Business using the allocation principles specified for apportionment of common R&M Expenses. However, till the time the segregation is complete, the Distribution Licensee may apportion the R&M Expenses between Wires Business and Supply Business in the ratio 95:05.

- (d). Administration and General Expenses:- All expenses like rents, electricity charges, water charges, internet charges, office upkeep, insurance charges etc. relating to offices for distribution business should be allocated to Supply Business, while that relating to distribution sub stations/receiving stations should be allocated To Wires Business. Rates and taxes, Freight, and other purchase related expenses need to be allocated based on the goods purchased – whether for Wires Business or for Supply Business. All other A&G expenses, which are common to both Wires Business and Supply Business can be apportioned using the allocation principles discussed for apportionment of common A&G Expenses. However, till the time the segregation is complete, the Distribution Licensee may apportion the A&G Expenses using the ratio 65:35.
- (e). Depreciation:- Major portion of assets of Distribution Licensee would be relating to Wire Business, as sub-stations, HT and LT lines are for wheeling of electricity. Only the service connections and consumer meters, which are in the books of Distribution Licensee should be allocated to Supply Business. Thus, if asset class wise break up of assets relating to Wires Business and Supply Business are available, then depreciation relating to direct assets of Wires Business and direct assets of Supply Business should be allocated to respective businesses. Depreciation on any common asset, if any can be apportioned between Wires Business and Supply Business using the allocation principles discussed for apportionment of common depreciation. However, if only the overall asset break-up between Wires business and Supply business is available, then the depreciation has to be apportioned in the same ratio. Till the time the segregation is complete, the Distribution Licensee may apportion depreciation for distribution business in the ratio 95:05.
- (f). Interest on Loans:- All new loans availed by the Licensee should be separate for Wires Business and Supply Business, based on the funding of the assets for Wires Business and Supply Business. In this way, interest on loans for Wires Business and Supply Business will be clearly identifiable and these should be allocated to respective businesses. Other interest charges, which are common to both Wires Business and Supply Business should be apportioned using the allocation principles discussed for apportionment of common Interest and Finance Expenses. However, till the time the segregation is complete, the Distribution Licensee may apportion interest on loans between Wires Business and Supply Business in the ratio 95:5.
- (g). Interest on Working Capital:- All new Working Capital loans availed by the Distribution Licensee should be separate for Wires Business and Supply Business. In this way, interest on Working Capital loans for Wires Business and Supply Business will be clearly identifiable and these should be allocated to respective businesses. Other interest on Working Capital which are common to both Wires Business and Supply Business can be apportioned using the ratio 05:95, as major portion of Working Capital loans belongs to supply business.
- (h). Interest on Security Deposit:- Security deposits are collected by Distribution Licensees from the consumers for supplying electricity to them, hence, the interest on Security Deposits should be allocated entirely to the Supply Business.
- (i). Provision for Bad Debts:- Major part of bad debts relates to supply business and hence may be allocated to the Supply Business 05:95.
- (j). Return on Equity:- RoE for both the businesses should be allowed based on the Equity invested separately for both the functions. Common RoE, if any should be apportioned between Wires Business and Supply Business using the allocation principles discussed

for apportionment of common RoE. In case equity invested for both the functions cannot be segregated clearly or till the time the segregation is complete, RoE can be apportioned between Wires Business and Supply Business using the proportion of GFA between Wires Business and Supply Business or using a suitable ratio 100:00.

- (k). Income Tax:- Tax is a function of profit earned, i.e. return of a business, therefore, it should be apportioned on the basis of RoE related to Wires Business and Supply Business, as discussed for apportionment of Income Tax.
- (l). Non Tariff Income:- Non Tariff Income resulting from meter rent, delayed payment charges, service connection charges etc. should be allocated to Supply Business, while income resulting from sale of scrap etc. should be allocated to Wires Business. Other common items of Non-tariff Income, if any can be apportioned using the allocation principles specified for apportionment of revenues. However, till the time the segregation is complete, the Distribution Licensee may apportion the Non-Tariff Income between Wires Business and Supply Business using the ratio 0:100.

11. Power to issue directions-

If any difficulty arises in giving effect to these regulations, the Commission may on its own motion or on an application filed by any affected party, issue such directions as may be considered necessary in furtherance of the objective and purpose of these regulations.

12. Power to relax-

The Commission may be general or special order, for reasons to be recorded in writing, and after giving an opportunity of hearing to the parties likely to be affected by **grant of relaxation**, may relax any of the provisions of these regulations on its own motion or on an application made before it by an interested person.

By order of the Commission

Sd/-

Secretary.

ANNEXURE- A

FORM OF AUDIT REPORT ON HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION (REGULATIONS ON POWER REGULATORY ACCOUNTING) REGULATION, 2014

I/We, _____ having been appointed as the Auditor(s) under the requirements laid down in the Himachal Pradesh Electricity Regulatory Commission (Regulations on Power Regulatory Accounting) Regulation, 2014 issued by _____ H.P Electricity Regulatory Commission by _____ (mention name of the Entity) having its registered office at _____ (**mention registered office address of the entity**), have audited the attached Regulatory Accounts covering _____ (**mention name of the service/ geographical area**) for the year ended _____ (**mentioned the accounting Year**) of the Entity.

1. The Entity is responsible for preparation of the Regulatory Accounting Reports. My/ Our responsibility is to audit the Regulatory Accounting Reports in accordance with the Regulations and generally accepted Auditing standards in India.

- [illegible]

[illegible][illegible]

[illegible]

13	Land & land rights									
14	Land for Reservoir									
15	Buildings and Roads									
16	Intangible Assets									
17	Hydraulic Works									
18	Other civil works									
19	Plant & Machinery									
a.	Generators									
b.	Transmission									
c.	Distribution									
20	Vehicles									
21	Furniture & Fixtures									
22	Office Equipment									
23	Others									
24	Total									
25	Total of Direct and Apportioned (12+24)									

[illegible]

Format III- Net Fixed Assets

[illegible]

a.	Generators									
b.	Transmission									
c.	Distribution									
20	Vehicles									
21	Furniture & Fixtures									
22	Office Equipment									
23	Others									
24	Total									
25	Total of Direct and Apportioned (12+24)									

[illegible][illegible][illegible]

2	Cash & Bank Balance									
3	Other Current Assets									
4	Loans and Advances									
5	Total									

[illegible][illegible][illegible]

[illegible][illegible][illegible]

6	Transmission Charges									
7	SLDC Charges									
8	Wheeling Charges									
9	Standby charges									
10	Any Other Charges									
11	Total									
Apportioned to Different Businesses										
12	Own Generating Station									
13	Other Generating Stations									
14	Renewable Purchase Obligation									
15	CPPs and IPPs									
16	Short Term Power Purchase, Purchase through UI or from Imbalance Pool and Other Sources									
17	Transmission Charges									
18	SLDC Charges									
19	Wheeling Charges									
20	Standby charges									
21	Any Other Charges									
22	Total									
23	Total of Direct and Apportioned									

[illegible]

30	Other Allowances									
31	Medical Reimbursement									
32	Overtime Payment									
33	Bonus/Ex-Gratia Payments									
34	Interim Relief / Wage Revision									
35	Staff welfare expenses									
36	VRS Expenses/Retrenchment									
37	Compensation									
38	Commission to Directors									
39	Training Expenses									
40	Payment under Workmen's Compensation									
41	Act									
42	Net Employee Costs									
43	Others									
44	Gross Employee Expenses									
45	Less: Expenses Capitalised									
46	Net Employee Expenses									
47	Total of Direct and Apportioned (23+46)									

[illegible]

[illegible]

b.	Cost of secondary Fuel - Months									
c.	O&M Expenses - Months									
d.	Maintenance Spares -% of GFA									
e.	Receivables - Months									
	Minus									
f.	Fuel Expenses- Months									
g.	PP Expenses- Months									
h.	Consumer SD									
	Total Working Capital Loan									
2	Rate of Interest									
3	Interest on Working Capital									
Apportioned to Different Businesses										
4	Interest on Working Capital									
5	Total of Direct and Apportioned (3+4)									

[illegible]

The HPERC (Reporting System on Power Regulatory Accounting) Regulation, 2014

Gross Fixed Assets Breakup

Asset wise break-up Gross Fixed Assets (Optional)

Sl. No.	Asset Particulars (to be provided asset-wise)	Asset code	Opening Sset value	Cumulative Deoreciation in the Opening Asset value	Base cost	Additions during the year							Deletions during the Year			Closing Asset value	Cumulative Depreciation at the end of year	Urdischarged liabilities								
						IDC	IEDC	FERV	Pre-commissioning expenses	Survey expenses	Capital spares	Total Additions	Depreciation	Asset Value	Depreciation			Corresponding Equity to be deducted	Opening	Additions	Discharged during the year	Reversal/Adjusted	Closing			
1																										
2																										
3																										
4																										
5																										
:																										
n																										

The HPERC (Reporting System on Power Regulatory Accounting) Regulation, 2014

CWIP

Asset wise break-up CWIP (Optional)

Sl. No.	Assent Particulars (to be provided asset-wise)	Asset code	Opening Sset value	Additions during the year							Deletions/Adjutments during the year					Capitalised durant the year							Undischarged liabilities								
				Base cost	IDC	IE/DC	FERV	Pre-commissioning expenses	Survey expenses	C apital spares	Total Additions	Base cost	IDC	IE/DC	FERV	Pre-commissioning expenses	Survey expenses	Capital spares	Total Additions	Base cost	IDC	IE/DC	FERV	Pre-commissioning expenses	Survey expenses	Capital spares	Total Additions	Closing value	Opening	Additions	Discharged during the year
1																															
2																															
3																															
4																															
5																															
:																															
n																															

Note: 1. The Field marked with * to be submitted Generation Station wise.

2. The Field marked with # to be submitted Transmission Line/Sub-Station wise or for the entire Transmission System, which ever is applicable.

ब अदालत समाहर्ता उप-मण्डल, घुमारवीं, जिला बिलासपुर, हिमाचल प्रदेश

मुकद्दमा सुख्या : 10/2 ऑफ 2013

तारीख दायर : 20-2-2013

तारीख पेशी : 1-12-2014

अपील तकसीम अधीन धारा 14 हिमाचल प्रदेश भू-राजस्व अधिनियम आदेश विरुद्ध सहायक समाहर्ता प्रथम श्रेणी, घुमारवीं, दिनांक 3-8-2009.

1. श्री बलवीर सिंह पुत्र श्री तुलसी राम, गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हिमाचल प्रदेश।

2. श्री कुलबन्त सिंह पुत्र श्री तुलसी राम, गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हिमाचल प्रदेश।

3. पार्वती देवी पत्नी श्री मुनशी राम, गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हिमाचल प्रदेश अपीलार्थी।

बनाम

1. रोशन लाल पुत्र कांशी राम, गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हि0 प्र0, 2. करतार सिंह पुत्र कांशी राम, गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हि0 प्र0, 3. सत्य देवी, पत्नी, कांशी राम, गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हि0 प्र0, 4. अमरी देवी पुत्री कांशी राम, गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हि0 प्र0, 5. देश राज पुत्र कांशी राम, गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हि0 प्र0, 6. सुभाष चन्द पुत्र कांशी राम, गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हि0 प्र0, 7. पुष्पा देवी पत्नी बलदेव सिंह गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हि0 प्र0, 8. सुमन कुमारी पत्नी बलदेव सिंह गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हि0 प्र0, 9. पुनम कुमारी पुत्री मुनशी राम गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हि0 प्र0

प्रत्यार्थी।

सर्वसाधारण को सूचित किया जाता है कि श्री बलबीर सिंह व कुलबन्त सिंह पुत्रान तुलसी राम व पार्वती देवी पत्नी स्व0 श्री मुनशी राम, गांव टिकरी, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर, हिमाचल प्रदेश ने इस न्यायालय में धारा 14 हि0 प्र0 भू-राजस्व अधिनियम के अन्तर्गत अपील तकसीम रकबा तादादी 12.1 बीघा खसरा नं0 26, 29 मिन, 66, 72, 84, 29 मिन, कित्ता 6, खाता खतौनी 23/26-27, मौजा टिकरी के सम्बन्ध में माननीय न्यायालय सहायक समाहर्ता प्रथम श्रेणी, घुमारवीं द्वारा पारित आदेश दिनांक 17-6-2009, 3-8-2009 व 19-5-2011 के विरुद्ध दायर की है जिसमें उपरोक्त वर्णित प्रत्यार्थी नं0 6 सुभाष चन्द को तल्वी के लिए इस न्यायालय से समन जारी किए गए। लेकिन प्रत्यार्थी की भरसक प्रयासों के बावजूद साधारण तौर पर व चस्पानगी द्वारा तल्वी नहीं हो पाई।

अतः इस इशतहार के माध्यम से उपरोक्त वर्णित प्रत्यार्थी को अवगत/सूचित किया जाता है कि वह इस प्रकरण में अपना पक्ष प्रस्तुत करने हेतु दिनांक 1-12-2014 को अपराहन 2.00 बजे असालतन व वकालतन अपना पक्ष व उजर पेश कर सकता है अन्यथा एक तरफा कार्यवाही अमल में लाई जावेगी।

आज दिनांक 27-10-2014 को मेरे हस्ताक्षर व मोहर न्यायालय से जारी किया गया।

मोहर।

हस्ताक्षरित/—
समाहर्ता उप-मण्डल,
घुमारवीं, जिला बिलासपुर (हि0 प्र0)।

ब अदालत समाहर्ता उप-मण्डल, घुमारवीं, जिला बिलासपुर, हिमाचल प्रदेश

मुकद्दमा संख्या : 22/2 ऑफ 2012

तारीख दायर : 28-2-2012

तारीख पेशी : 19-11-2014

अपील तकसीम अधीन धारा 14 हिमाचल प्रदेश भू-राजस्व अधिनियम आदेश विरुद्ध सहायक समाहर्ता प्रथम श्रेणी, घुमारवीं, दिनांक 7-7-1983.

शीर्षक भगत राम मृतक द्वारा जायज वारसान।

1. श्याम सिंह पुत्र श्री शिव राम, गांव कुलवाडी, परगना सरयून, तहसील घुमारवीं, जिला बिलासपुर, हि0 प्र0।

2. रमेश पठानिया पुत्र गंगा राम, निवासी गांव गोडी, डाकखना कुलेहड़ा, तहसील बड़सर, जिला हमीरपुर, हिमाचल प्रदेश

अपीलार्थी।

बनाम

1. प्रभू राम मृतक द्वारा जायज वारसान :-
 - (i) फुलमू पत्नी स्व० श्री प्रभू राम, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
 - (ii) डन्डू राम पुत्र प्रभू राम, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
2. सन्जू पुत्र सुन्दर, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)
3. किशोरी पुत्र सुन्दर, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)
4. कमला देवी पुत्री सुन्दर, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)
5. सुखा पत्नी स्व० श्री सुन्दर, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
6. निका पुत्र जिन्दू, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)
7. शिव राम पुत्र सन्तू पुत्र कपूरू, गांव दकड़ी, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
8. लौंगू राम पुत्र सन्तू पुत्र कपूरू, गांव दकड़ी, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
9. रूपा राम पुत्र हजारी राम, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
10. अमर चन्द पुत्र हजारी राम, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
11. ठाकुरी देवी पत्नी स्व० श्री हजारी राम, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
12. कर्मी देवी पुत्री हजारी राम, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
13. मुनशी राम पुत्र दया राम, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
14. दुनी चन्द पुत्र कृष्ण दयाल, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।

समन बनाम

9. रूपा राम पुत्र हजारी राम, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
11. ठाकुरी देवी पत्नी स्व० श्री हजारी राम, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।
12. कर्मी देवी पुत्री हजारी राम, गांव बरोटा, परगना तयून, तहसील घुमारवीं, जिला बिलासपुर (हि० प्र०)।

श्री श्याम सिंह पुत्र शिव राम, गांव कुलवाडी, परगना सरयून, तहसील घुमारवीं, जिला बिलासपुर, हि० प्र० व रमेश पटानिया, पुत्र गंगा राम, निवासी गांव गोडी, डाकखाना कुलेहड़ा, तहसील बड़सर, जिला हमीरपुर, हिमाचल प्रदेश जायज वारसान मृतक प्रभु राम ने इस न्यायालय में धारा 14 हि० प्र०, भू-राजस्व अधिनियम के अन्तर्गत अपील तकसीम रकबा तादादी 14.10 बीघा खसरा नं० 2, 32, 34, 141 कित्ता 4, मौजा बरोटा के सम्बन्ध में माननीय न्यायालय सहायक समाहर्ता प्रथम श्रेणी, घुमारवीं द्वारा पारित आदेश दिनांक 7-7-1983 के विरुद्ध अपील दायर की है जिसमें उपरोक्त वर्णित प्रत्यार्थीगण नम्बर 9, 11, 12 को तलवी के लिए न्यायालय से समन जारी किए गए लेकिन प्रत्यार्थीगणों की भरसक प्रयासों के बावजूद साधारण तौर पर व चस्पानगी द्वारा तलवी सम्भव न हो पाई।

अतः इस इशतहार के माध्यम से उपरोक्त वर्णित प्रत्यार्थियों को अवगत/सूचित किया जाता है कि वह इस प्रकरण में अपना पक्ष प्रस्तुत करने हेतु दिनांक 19-11-2104 को अपराह्न 2.00 बजे असालतन व वकालतन अपना उजर पेश कर सकते हैं अन्यथा एक तरफा कार्यवाही अमल में लाई जावेगी।

आज दिनांक 13-10-2014 को मेरे हस्ताक्षर व मोहर न्यायालय से जारी किया गया।

मोहर।

हस्ताक्षरित/—
समाहर्ता, उप-मण्डल,
घुमारवीं, जिला बिलासपुर (हि0 प्र0)।

ब अदालत जनाब समाहर्ता उप-मण्डल घुमारवीं जिला बिलासपुर (हि0 प्र0)

मुकद्दमा संख्या : 29/2 ऑफ 2013

तारीख दायर : 4-3-2013

अपील तकसीम अधीन धारा 14 हिमाचल प्रदेश भू-राजस्व अधिनियम।

1. सीता राम, 2. सुनील कुमार पुत्रान निक्कू राम, निवासी गांव लैहरी सरैल, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) अपीलार्थी।

बनाम

1. त्वारसु पुत्र लौहकू, 2. कर्म सिंह, 3. प्रतापा, 4. नानक चन्द पुत्रान सीहणू, 5. प्रोजनू पत्नी स्व0 श्री सीहणू, 6. काली दाश, 7. अमरु पुत्रान लैहणू, 8. नन्द लाल, 9. निक्का राम, 10. रत्न लाल पुत्रान किरलू, 11. कर्मी देवी पुत्री किरलू, 12. दलूम्ली देवी पत्नी स्व0 श्री किरलू, 13. प्रकाश चन्द, 14. बुधी राम पुत्रान गुजा, 15. राम प्यारी पुत्री गुजा, 16. सुन्दर, 17. प्रीतम पुत्रान सन्तू, 18. कृष्ण पुत्र लखू, 19. नत्थू पुत्र सन्तोखा राम, 20. ज्ञान चन्द पुत्र साधू राम, 21. मनभरी, 22. दलूम्ली, 23. कश्मीरी, 24. रुपा, 25. बिमला पुत्रियां साधू, 26. हेम राज, 27. चमन लाल पुत्रान भाग सिंह, 28. रीता, 29. रीना, 30. जूध्या देवी पुत्रियां भाग सिंह, 31. दलेला पुत्र डण्डू, 32. ख्याली पुत्र तोता बजरिया (1) मनोज, (2) धर्म चन्द, (3) पवन पुत्रान ख्याली, (4) दरोपती पत्नी स्व0 शेर सिंह पुत्र ख्याली, 33. बृज लाल, 34. कश्मीर सिंह पुत्रान पीरु राम, 35. जमना, 36. शकुन्तला, 37. रुकमनी पुत्रियां पीरु राम, 38. प्रभी पत्नी स्व0 पीरु राम, 39. प्रदीप पुत्र नरैण दास, 40. ओम देई, 41. सीमा पुत्रियां नरैण दास, 42. सनैहरु पत्नी स्व0 नरैण दास, 43. लितडू पुत्र भगत, 44. विजय, 45. नितेश, 46. हरीमन पुत्रान धनी राम, 47. प्रभ दयाल, 48. चौधरी राम, 49. सीता राम, 50. तुलसी राम, 51. मुनसी राम पुत्रान गटू, 52. झाली पत्नी स्व0 गटू, 53. घेवर, 54. प्रेमू पुत्रान फीथू, 55. घनईया, 56. धर्म सिंह पुत्रान गरीबू राम, 57. द्रोपती पत्नी स्व0 गरीबू राम सभी निवासी गांव लैहड़ी सरैल, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) प्रत्यार्थीगण।

सर्वसाधारण को इस इश्तहार के माध्यम से अवगत किया जाता है कि उपरोक्त अपीलार्थी 1 व 2 प्रतिवादीगण 1 ता 57 (उपरोक्त) के विरुद्ध सहायक समाहर्ता द्वितीय श्रेणी, सब-तहसील भराड़ी द्वारा मिसल नं0 में पारित आदेश दिनांक 26-5-2012 व 26-6-2012 के विरुद्ध अपील दायर कर रखी है जिसमें प्रतिवादीगण क्रमशः 3, 4, 8, 11, 12, 15, 21, 22, 23, 24, 25, 28, 29, 31, 32, 34, 35, 37, 39, 40, 41, 42, 43, 51, 52, 55, 56, 57, निवासी गांव लैहड़ी सरैल, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) को तलवी के लिए इस न्यायालय से समनजारी किए गए लेकिन उक्त प्रत्यार्थियों की भरसक प्रयासों के बावजूद साधारण तौर पर व चस्पानगी द्वारा तलवी सम्भव न हो पाई।

अतः इस इश्तहार के माध्यम से उपरोक्त वर्णित प्रत्यार्थियों को अवगत/सूचित किया जाता है कि वह इस प्रकरण में अपना पक्ष प्रस्तुत हेतु दिनांक 26-11-2014 को प्रातः 10.00 बजे असालतन या वकालतन उपस्थित आवें अन्यथा एक तरफा कार्यवाही अमल में लाई जायेगी।

आज दिनांक 22-10-2014 को इस अदालत द्वारा जारी किया गया।

मोहर।

हस्ताक्षरित/—
समाहर्ता, उप-मण्डल,
घुमारवीं, जिला बिलासपुर (हि0 प्र0)।

मुकद्दमा संख्या : 94/2 ऑफ 2013

तारीख दायर : 1-10-2013

अपील तकसीम अधीन धारा 14 हिमाचल प्रदेश भू-राजस्व अधिनियम।

सीता राम, सुनील कुमार पुत्रान निक्का राम, निवासी गांव लैहड़ी सरेल, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) अपीलार्थी।

बनाम

1. त्वारसु उर्फ लौहकू पुत्र तोता, 2. कर्म सिंह, 3. प्रतापा, 4. नानक चन्द पुत्रान सीहणू, 5. प्रोजनू पत्नी स्व0 श्री सीहणू, 6. काली दाश, 7. अमरु पुत्रान लैहणू, 8. नन्द लाल, 9. निक्का राम, 10. रत्न लाल पुत्रान किरलू, 11. कर्म देई पुत्री किरलू, 12. दलूम्ली देवी पत्नी स्व0 श्री किरलू, 13. प्रकाश, 14. बुधि सिंह पुत्रान गुजा, 15. राम प्यारी पुत्री गुजा, 16. सुन्दर, 17. प्रीतम पुत्रान सन्तू, 18. कृष्ण पुत्र लखू, 19. नत्थू पुत्र सन्तोखा, 20. ज्ञान चन्द पुत्र साधू, 21. मनभरी, 22. बिमला पुत्रियां साधू, 23. दलूम्ली पत्नी स्व0 साधू, 24. कश्मीरी देवी, 25. सत्या देवी, 26. बिद्या देवी पुत्रियां साधू, 27. महन्ती पत्नी स्व0 साधू, 28. हेम राज, 29. चमन लाला पुत्रान भाग सिंह, 30. नीता देवी, 31. वीना देवी पुत्रियां भाग सिंह, 32. जुध्या देवी पत्नी स्व0 भाग सिंह, 33. गोरखू पुत्र रामदिता, 34. पारवतू, 35. बर्फी पुत्रियां रामदीता, 36. लछमण, 37. भाग सिंह, 38. दलेला पुत्र डण्डू राम, 39. ख्याली पुत्र तोता, 40. बृज लाल, 41. कश्मीर सिंह पुत्रान पीरु, 42. जमना, 43. शकुन्तला, 44. रुकमणी पुत्रियां पीरु, 45. प्रभी देवी पत्नी स्व0 पीरु, 46. प्रदीप कुमार पुत्र नरैण दास, 47. ओमा देवी, 48. सीमा देवी पुत्रियां नरैण दास, 49. सनैहरु देवी पत्नी स्व0 नरैण दास, 50. लितडू पुत्र भगत, 51. धनी राम, 52. प्रभ दयाल, 53. चौधरी राम, 54. सीता राम, 55. तुलसी, 56. मुनशी पुत्रान गटू, 57. झाली देवी पत्नी स्व0 फित्हा, 58. घेवर, 59. प्रेमा पुत्रान फित्हा, 60. कनहैया पुत्र महन्तू सभी निवासी गांव लैहड़ी सरेल, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) प्रत्यार्थीगण।

सर्वसाधारण को इस इश्तहार के माध्यम से अवगत किया जाता है कि उपरोक्त अपीलार्थी 1 व 2 ने प्रतिवादीगण 1 ता 60 (उपरोक्त) के विरुद्ध सहायक समाहर्ता द्वितीय श्रेणी, सब-तहसील भराड़ी द्वारा मिसल नं0 में पारित आदेश दिनांक 26-5-2012 में पारित आदेश के विरुद्ध अपील दायर कर रखी है जिसमें प्रतिवादीगण क्रमशः 5, 10, 11, 12, 15, 20, 21, 24, 25, 26, 27, 30, 33, 34, 35, 37, 38, 39, 40, 41, 42, 43, 44, 48, 50, 51, 53, 54, 55, 56, 57, 59, निवासी गांव लैहड़ी सरेल, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) को तलवी के लिए इस न्यायालय से समन जारी किए गए लेकिन उक्त प्रत्यार्थियों की भरसक प्रयासों के बावजूद साधारण तौर पर व चस्पानगी द्वारा तलवी सम्भव न हो पाई।

अतः इस इश्तहार के माध्यम से उपरोक्त वर्णित प्रत्यार्थियों को अवगत/सूचित किया जाता है कि वह इस प्रकरण में अपना पक्ष प्रस्तुत हेतु दिनांक 26-11-2014 को प्रातः 10.00 बजे असातन या वकालतन उपस्थित आवें अन्यथा एक तरफा कार्यवाही अमल में लाई जायेगी।

आज दिनांक 22-10-2014 को इस अदालत द्वारा जारी किया गया।

मोहर।

हस्ताक्षरित/—
समाहर्ता, उप-मण्डल,
घुमारवीं, जिला बिलासपुर (हि0 प्र0)।

मुकद्दमा संख्या : 28/2 ऑफ 2014

तारीख दायर : 19-3-2014

अपील इन्तकाल अधीन धारा 14 हिमाचल प्रदेश भू-राजस्व अधिनियम।

1. मुनशी राम पुत्र गटू राम, 2. गोदमी राम पुत्र सन्तु राम, 3. कर्म सिंह 4. प्रतापा, 5. नानक चन्द पुत्रान सीहणू, 6. प्रोजनू पत्नी स्व0 सीहणू, 7. काली दाश, 8. अमरु पुत्रान लैहणू, 9. प्रकाश चन्द, 10. बुधी राम पुत्रान गुजा, 11. राम प्यारी पुत्री गुजा, 12. निक्का पुत्र सन्तु मृतक बजरिया जायज वारसान (1) ज्ञानो देवी पत्नी स्व0 निक्का राम, (2) सोनू, (3) पवन कुमार पुत्रान निक्का राम, (4) पीन्की पुत्री निक्का राम, 13. कृष्ण राम पुत्र लखु राम, 14. ज्ञान चन्द पुत्र साधू, 15. मनभरी देवी, 16. दलुम्भी, 17. बिमला देवी, 18. कश्मीरी देवी, 19. रुपा देवी, 20. विद्या देवी पुत्रियां साधू राम, 21. चमन लाल, 22. हेम राज पुत्रान साधू राम, 23. हेम राज, 24. चमन लाला पुत्रान भाग सिंह, 25. नीता देवी, 26. विना देवी पुत्रियां भाग सिंह, 27. जुध्या देवी पत्नी स्व0 भाग सिंह, 28. लछमण, 29. भाग सिंह, 30. दलेला पुत्रान डण्डू राम, 31. विजय पुत्र धनी राम, 32. प्रभ दयाल, 33. चौधरी राम, 34. तुलसी राम पुत्रान गटू सभी निवासी गांव लैहरी सरैल (हरी देवी बलड़ा) परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) अपीलार्थी।

बनाम

1. त्वारसू उर्फ लखु पुत्र तोता, 2. नन्द लाल, 3. निक्का राम, 4. रतन लाल पुत्रान कीरलू, 5. कर्मी देवी पुत्री कीरलू, 6. दलुम्भी देवी पत्नी स्व0 कीरलू, 7. सुन्दर, 8. प्रीतम चन्द पुत्रान सन्तू, 9. नत्थू राम पुत्र सन्तोखा राम, 10. धर्मू पुत्र गोरखू उर्फ गरीबू, 11. परवतू, 12. बर्फी पुत्रियां राम दीता, 13. ख्याली राम पुत्र तोता मृतक बजरिया जायज वारसान (1) चमन लाल, (2) मनोज कुमार पुत्रान ख्याली राम, 14. बृज लाल, 15. कश्मीर सिंह पुत्रान पीरू, 16. जमना देवी, 17. शकुन्तला देवी, 18. रुकमनी देवी पुत्रियां पीरू, 19. प्रभी देवी पत्नी स्व0 पीरू, 20. प्रदीप कुमार पुत्र नरैण दाश, 21. उमां देवी, 22. सीमा देवी पुत्रियां नरैण दाश, 23. सुनैहरु देवी पत्नी स्व0 नरैण दाश, 24. लीतडू पुत्र भगत राम, 25. सीता राम, 26. तुलसी राम पुत्रान गटू, 27. हरीमन पुत्र धनी राम, 28. कांशी राम पुत्र गटू मृतक बजरिया जायज वारसान : (1) ब्रह्मी देवी पत्नी स्व0 कांशी राम, (2) मनोज कुमार, (3) कुलदीप पुत्रान कांशी राम, (4) राजन देवी पुत्री कांशी राम, 29. घेवर, 30. प्रेमा पुत्रान फीत्ता, 31. ज्ञाना पुत्र नरैणू सभी निवासी गांव लैहरी सरैल (हरी देवी बलड़ा) परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) प्रत्यार्थीगण।

सर्वसाधारण को इस इशतहार के माध्यम से अवगत किया जाता है कि उपरोक्त अपीलार्थी 1 से 34 (उपरोक्त) के विरुद्ध सहायक समाहर्ता द्वितीय श्रेणी, सब-तहसील भराड़ी द्वारा इन्तकाल नं0 2547 में पारित आदेश दिनांक 18-2014 के विरुद्ध अपील दायर कर रखी है जिसमें प्रतिवादीगण क्रमशः 1, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13 के वारिस (1), (2), (3), 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28 के वारिस (1), (2), (3), (4), 29, 30, 31 सभी निवासी गांव लैहड़ी सरैल, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) को तलवी के लिए इस न्यायालय से समन जारी किए गए लेकिन उक्त प्रत्यार्थियों की भरसक प्रयासों के बावजूद साधारण तौर पर व चस्पानगी द्वारा तलवी सम्भव न हो पाई।

अतः इस इशतहार के माध्यम से उपरोक्त वर्णित प्रत्यार्थियों को अवगत/सूचित किया जाता है कि वह इस प्रकरण में अपना पक्ष प्रस्तुत हेतु दिनांक 26-11-2014 को प्रातः 10.00 बजे असालतन या वकालतन उपस्थित आवें अन्यथा एक तरफा कार्यवाही अमल में लाई जायेगी।

आज दिनांक 22-10-2014 को इस अदालत द्वारा जारी किया गया।

मोहर।

हस्ताक्षरित/—
समाहर्ता, उप-मण्डल,
घुमारवीं, जिला बिलासपुर (हि0 प्र0)।

मुकद्दमा संख्या : 29/2 ऑफ 2014

तारीख दायर : 19-3-2014

अपील इन्तकाल अधीन धारा 14 हिमाचल प्रदेश भू-राजस्व अधिनियम।

1. मुनशी राम पुत्र गटू राम, 2. गोदमी राम पुत्र सन्तु राम, 3. कर्म सिंह 4. प्रतापा 5. नानक चन्द पुत्रान सीहणू 6. प्रोजनू पत्नी स्व0 सीहणू 7. काली दाश, 8. अमरु पुत्रान लैहणू 9. प्रकाश चन्द, 10. बुधी राम पुत्रान गुजा, 11. राम प्यारी पुत्री गुजा, 12. निक्का पुत्र सन्तु मृतक बजरिया जायज वारसान (1) ज्ञानो देवी पत्नी स्व0 निक्का राम, (2) सोनू, (3) पवन कुमार पुत्रान निक्का राम, (4) पीन्की पुत्री निक्का राम, 13. कृष्णू राम पुत्र लखु राम, 14. ज्ञान चन्द पुत्र साधू राम, 15. मनभरी देवी, 16. दलुम्भी, 17. बिमला देवी, 18. कश्मीरी देवी, 19. रुपां देवी, 20. विद्या देवी पुत्रियां साधू राम, 21. चमन लाल, 22. हेम राज पुत्रान साधू राम, 23. हेम राज, 24. चमन लाला पुत्रान भाग सिंह, 25. नीता देवी, 26. विना देवी पुत्रियां भाग सिंह, 27. जुध्या देवी पत्नी स्व0 भाग सिंह, 28. लछमण, 29. भाग सिंह, 30. दलेला पुत्रान डण्डू राम, 31. विजय पुत्र धनी राम, 32. प्रभ दयाल, 33. चौधरी राम, 34. तुलसी राम पुत्रान गटू सभी निवासी गांव लैहरी सरेल (हरी देवी बलड़ा) परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) अपीलार्थी।

बनाम

1. त्वारसू उर्फ लखु पुत्र तोता, 2. नन्द लाल, 3. निक्का राम, 4. रतन लाल पुत्रान कीरलू 5. कर्मी देवी पुत्री कीरलू 6. दलुम्भी देवी पत्नी स्व0 कीरलू 7. सुन्दर, 8. प्रीतम चन्द पुत्रान सन्तू 9. नत्थू राम पुत्र सन्तोखा, 10. धर्मू पुत्र गोरखू उर्फ गरीबू 11. परवतू 12. बर्फी पुत्रियां राम दीता, 13. ख्याली राम पुत्र तोता मृतक बजरिया जायज वारसान : (1) चमन लाल, (2) मनोज कुमार पुत्रान ख्याली राम, 14. बृज लाल, 15. कश्मीर सिंह पुत्रान पीरू, 16. जमना देवी, 17. शकुन्तला देवी, 18. रुकमनी देवी पुत्रियां पीरू, 19. प्रभी देवी पत्नी स्व0 पीरू, 20. प्रदीप कुमार पुत्र नरैण दाश, 21. उमां देवी, 22. सीमा देवी पुत्रियां नरैण दाश, 23. सुनैहरु देवी पत्नी स्व0 नरैण दाश, 24. लीतडू पुत्र भगत राम, 25. सीता राम, 26. तुलसी राम पुत्रान गटू 27. हरीमन पुत्र धनी राम, 28. कांशी राम पुत्र गटू मृतक बजरिया जायज वारसान : (1) ब्रह्मी देवी पत्नी कांशी राम, (2) मनोज कुमार, (3) कुलदीप पुत्रान कांशी राम, (4) राजन देवी पुत्री कांशी राम, 29. घेवर, 30. प्रेमा पुत्रान फीत्ता, 31. ज्ञाना पुत्र नरैणू सभी निवासी गांव लैहरी सरेल (हरी देवी बलड़ा) परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) प्रत्यार्थीगण।

सर्वसाधारण को इस इशतहार के माध्यम से अवगत किया जाता है कि उपरोक्त अपीलार्थी 1 से 34 (उपरोक्त) के विरुद्ध सहायक समाहर्ता द्वितीय श्रेणी, सब-तहसील भराड़ी द्वारा इन्तकाल नं0 2547 में पारित आदेश दिनांक 18-2014 के विरुद्ध अपील दायर कर रखी है जिसमें प्रतिवादीगण क्रमशः 1, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13 के वारिस (1), (2), (3), 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28 के वारिस (1), (2), (3), (4), 29, 30, 31 सभी निवासी गांव लैहड़ी सरेल, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) को तलवी के लिए इस न्यायालय से समन जारी किए गए लेकिन उक्त प्रत्यार्थियों की भरसक प्रयासों के बावजूद साधारण तौर पर व चस्पानगी द्वारा तलवी सम्भव न हो पाई।

अतः इस इशतहार के माध्यम से उपरोक्त वर्णित प्रत्यार्थियों को अवगत/सूचित किया जाता है कि वह इस प्रकरण में अपना पक्ष प्रस्तुत हेतु दिनांक 26-11-2014 को प्रातः 10.00 बजे असालतन या वकालतन उपस्थित आवें अन्यथा एक तरफा कार्यवाही अमल में लाई जायेगी।

आज दिनांक 22-10-2014 को इस अदालत द्वारा जारी किया गया।

मोहर।

हस्ताक्षरित/—
समाहर्ता, उप-मण्डल,
घुमारवीं, जिला बिलासपुर (हि0 प्र0)।

मुकद्दमा संख्या : 31/2 ऑफ 2014

तारीख दायर : 19-3-2014

अपील तकसीम अधीन धारा 14 हिमाचल प्रदेश भू-राजस्व अधिनियम।

मुनशी राम पुत्र गटू राम, गोदमी राम पुत्र श्री सन्तू राम, निवासी गांव लैहरी सरेल (हरी देवी बल्हड़ा) परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) अपीलार्थी।

बनाम

1. त्वारसु उर्फ लौहकू पुत्र तोता, 2. कर्म सिंह, 3. प्रतापा, 4. नानक चन्द पुत्रान सीहणू, 5. प्रोजनू पत्नी स्व0 श्री सीहणू, 6. काली दाश, 7. अमरु पुत्रान लैहणू, 8. नन्द लाल, 9. निक्का राम, 10. रत्न लाल पुत्रान किरलू, 11. कर्मी देवी पुत्री किरलू, 12. दलूम्ली देवी पत्नी स्व0 किरलू, 13. प्रकाश चन्द, 14. बुधी राम पुत्रान गुजा राम, 15. राम प्यारी पुत्री गुजा राम, 16. सुन्दर पुत्र सन्तू, 17. निक्का राम पुत्र सन्तू मृतक बजरिया जायज वारसान : (1) ज्ञानो देवी पत्नी स्व0 निक्का राम, (2) पिन्की पुत्री निक्का राम, 18. प्रीतम पुत्र सन्तू, 19. कृष्ण राम पुत्र लखु, 20. नत्थू राम पुत्र सन्तोखा राम, 21. ज्ञान चन्द पुत्र साधू राम, 22. मनभरी देवी, 23. दलूम्ली पुत्री सन्तू राम, 24. बिमला देवी, 25. कश्मीरी देवी, 26. रुपां देवी, 27. विद्या देवी पुत्रियां साधू राम, 28. महन्ती पत्नी स्व0 साधू राम मृतक बजरिया जायज वारसान : (1) चमन लाल, (2) ज्ञान चन्द, (3) हेम राज पुत्रान साधू राम, (4) रुपां देवी, (5) कश्मीरी देवी, (6) दलूम्ली देवी, (7) विद्या देवी, (8) महन्ती देवी, (9) बिमला देवी पुत्रियां साधू राम, 29. हेम राज, 30. चमन लाल पुत्रान भाग सिंह, 31. नीता देवी, 32. वीना देवी पुत्रियां भाग सिंह, 33. जुध्या देवी पत्नी स्व0 भाग सिंह, 34. गोरखू उर्फ गरीबू मृतक बजरिया जायज वारसान (1) धर्मू पुत्र गोरखू उर्फ गरीबू, 35. पारवती, 36. बर्फी पुत्रियां रामदीता, 37. लछमण, 38. भाग सिंह पुत्रान डण्डू राम, 39. ख्याली राम पुत्र तोता मृतक बजरिया जायज वारसान : (1) पवन कुमार, (2) धर्म सिंह, (3) मनोज कुमार पुत्रान ख्याली राम, 40. बृज लाल, 41. कश्मीर सिंह पुत्रान पीरू, 42. जमना, 43. शकुन्तला, 44. रुकमणी पुत्रियां पीरू, 45. रुकमणी पत्नी स्व0 पीरू, 46. प्रभी देवी पत्नी स्व0 पीरू, 47. प्रदीप पुत्र नरैण दास, 48. उमां देवी, 49. सीमा देवी पुत्रियां नरैण दाश, 50. सनैहरु देवी पत्नी स्व0 नरैण दाश, 51. लतडू पुत्र भगत राम, 52. धनी राम पुत्र गटू मृतक बजरिया जायज वारसान : (1) विजय, (2) हरीमन पुत्रान धनी राम, 53. प्रभ दयाल, 54. चौधरी राम, 55. सीता राम, 56. तुलसी राम पुत्रान गटू, 57. झली देवी पत्नी मृतक बजरिया जायज वारसान : (1) तुलसी राम (2) धनी राम, (3) प्रभ दयाल, (4) कांशी राम पुत्रान गटू बजरिया जायज वारसान : (क) ब्रह्मी देवी पत्नी स्व0 कांशी राम, (ख) मनोज कुमार, (ग) कुलदीप पुत्रान कांशी राम, (घ) राजन देई पुत्री कांशी राम, 58. घेवर, 59. प्रेमू राम पुत्रान फित्हा, 60. ज्ञाना राम पुत्र महन्तू सभी निवासी गांव लैहड़ी सरेल (हरी देवी बल्हड़ा) परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0)

प्रत्यार्थीगण।

सर्वसाधारण को इस इश्तहार के माध्यम से अवगत किया जाता है कि उपरोक्त अपीलार्थी 1 व 2 ने प्रतिवादीगण 1 ता 60 (उपरोक्त) के विरुद्ध सहायक समाहर्ता द्वितीय श्रेणी, सब-तहसील भराड़ी द्वारा मिसल नं0 28/9 में पारित आदेश दिनांक 26-5-2012 व 26-6-2012 के विरुद्ध अपील दायर कर रखी है जिसमें प्रतिवादीगण क्रमशः 1, 8, 10, 11, 14, 15, 16, 17, 18, 19, 20, 22, 23, 27, 28 के वारिस (1), (2), (3), (4), (5), (6), (7), (8) व (9), 29, 30, 31, 32, 33, 34 का वारिस (1) 35, 36, 37, 38, 39, 40, के वारिस (1), (2), (3), 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, के वारिस (1), (2), 53, 54, 55, 56, 57, के वारिस (1), (2), (3), (4), के वारिस (क), (ख), (ग), (घ), 58, 59, 60, निवासी गांव लैहड़ी सरेल, तहसील घुमारवीं, परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) को तलवी के लिए इस न्यायालय से समन जारी किए गए लेकिन उक्त प्रत्यार्थियों की भरसक प्रयासों के बावजूद साधारण तौर पर व चस्पानगी द्वारा तलवी सम्भव न हो पाई।

अतः इस इश्तहार के माध्यम से उपरोक्त वर्णित प्रत्यार्थियों को अवगत/सूचित किया जाता है कि वह इस प्रकरण में अपना पक्ष प्रस्तुत हेतु दिनांक 26-11-2014 को प्रातः 10.00 बजे असालतन या वकालतन उपस्थित आवें अन्यथा एक तरफा कार्यवाही अमल में लाई जायेगी।

आज दिनांक 22-10-2014 को इस अदालत द्वारा जारी किया गया।

मोहर।

हस्ताक्षरित /—
समाहर्ता, उप-मण्डल,
घुमारवीं, जिला बिलासपुर (हि0 प्र0)।

ब अदालत समाहर्ता, उप-मण्डल घुमारवीं, जिला बिलासपुर (हि0 प्र0)

मुकद्दमा संख्या : 30/2 ऑफ 2014

तारीख दायर : 19-3-2014

अपील तकसीम अधीन धारा 14 हिमाचल प्रदेश भू-राजस्व अधिनियम।

मुनशी राम पुत्र गटू राम, गोदमी राम पुत्र श्री सन्तू राम, निवासी गांव लैहरी सरैल (हरी देवी बल्हड़ा)
परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) अपीलार्थी।

बनाम

1. त्वारसु उर्फ लौहकू पुत्र तोता, 2. कर्म सिंह, 3. प्रतापा, 4. नानक चन्द पुत्रान सीहणू, 5. प्रोजनू पत्नी स्व0 श्री सीहणू, 6. काली दाश, 7. अमरु पुत्रान लैहर, 8. नन्द लाल, 9. निक्का राम, 10. रत्न लाल पुत्रान किरलू, 11. कर्मी देवी पुत्री किरलू, 12. दलुम्भी देवी पत्नी स्व0 किरलू, 13. प्रकाश चन्द, 14. बुधी राम पुत्रान गुजा राम, 15. राम प्यारी पुत्री गुजा राम, 16. सुन्दर पुत्र सन्तू, 17. निक्का राम पुत्र सन्तू मृतक बजरिया जायज वारसान : (1) ज्ञानो देवी पत्नी स्व0 निक्का राम, (2) पिन्की पुत्री निक्का राम, 18. प्रीतम पुत्र सन्तू, 19. कृष्ण राम पुत्र लखू, 20. नत्थू राम पुत्र सन्तोखा राम, 21. ज्ञान चन्द पुत्र साधू राम, 22. मनभरी देवी, 23. दलुम्भी पुत्री सन्तू राम, 24. बिमला देवी, 25. कश्मीरी देवी, 26. रुपां देवी, 27. विद्या देवी पुत्रियां साधू राम, 28. महन्ती पत्नी स्व0 साधू राम मृतक बजरिया जायज वारसान : (1) चमन लाला, (2) ज्ञान चन्द, (3) हेम राज पुत्रान साधू राम, (4) रुपां देवी, (5) कश्मीरी देवी, (6) दलुम्भी देवी, (7) विद्या देवी, (8) महन्ती देवी, (9) बिमला देवी पुत्रियां साधू राम, 29. हेम राज, 30. चमन लाल पुत्रान भाग सिंह, 31. नीता देवी, 32. वीना देवी पुत्रियां भाग सिंह, 33. जुध्या देवी पत्नी स्व0 भाग सिंह, 34. गोरखू उर्फ गरीबू मृतक बजरिया जायज वारसान : (1) धर्मू पुत्र गोरखू उर्फ गरीबू, 35. पारवती, 36. बर्फी पुत्रियां रामदीता, 37. लछमण, 38. भाग सिंह पुत्रान डण्डू राम, 39. ख्याली राम पुत्र तोता मृतक बजरिया जायज वारसान : (1) पवन कुमार, (2) धर्म सिंह, (3) मनोज कुमार पुत्रान ख्याली राम, 40. बृज लाल, 41. कश्मीर सिंह पुत्रान पीरु, 42. जमना देवी, 43. शकुन्तला देवी, 44. रुकमणी देवी पत्नी स्व0 पीरु, 45. प्रभी देवी पत्नी स्व0 पीरु, 46. प्रदीप पुत्र नरैण दास, 47. उमां देवी, 48. सीमा देवी पुत्रियां नरैण दास, 49. सनैहरु देवी पत्नी स्व0 नरैण दास, 50. लतडू पुत्र भगत राम, 51. धनी राम पुत्र गटू मृतक बजरिया जायज वारसान : (1) विजय, (2) हरीमन पुत्रान धनी राम, 52. प्रभ दयाल, 53. चौधरी राम, 54. सीता राम, 55. तुलसी राम पुत्रान गटू, 56. झली देवी पत्नी स्व0 गटू मृतक बजरिया जायज वारसान : (1) तुलसी राम (2) धनी राम, (3) प्रभ दयाल, (4) कांशी राम पुत्रान गटू मृतक बजरिया जायज वारसान : (क) ब्रह्मी देवी पत्नी स्व0 कांशी राम, (ख) मनोज कुमार, (ग) कुलदीप पुत्रान कांशी राम, (घ) राजन देई पुत्री कांशी राम, 57. घेवर, 58. प्रेमू राम पुत्रान फित्था, 59. ज्ञाना राम पुत्र महन्तू सभी निवासी गांव लैहड़ी सरैल (हरी देवी बल्हड़ा) परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0)

प्रत्यार्थीगण।

सर्वसाधारण को इस इश्तहार के माध्यम से अवगत किया जाता है कि उपरोक्त अपीलार्थी 1 व 2 ने प्रतिवादीगण 1 ता 60 (उपरोक्त) के विरुद्ध सहायक समाहर्ता द्वितीय श्रेणी, सब-तहसील भराड़ी द्वारा मिसल नं0 29/9 में पारित आदेश दिनांक 26-5-2012 व 26-6-2012 के विरुद्ध अपील दायर कर रखी है जिसमें प्रतिवादीगण क्रमशः 1, 8, 10, 11, 14, 15, 16, 17, 18, 19, 20, 22, 23, 27, 28 के वारिस (1), (2), (3), (4), (5), (6), (7), (8) व (9), 29, 30, 31, 32, 33, 34 का वारिस (1) 35, 36, 37, 38, 39, 40, के वारिस (1), (2), (3), 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, के वारिस (1), (2), 53, 54, 55, 56, 57, के वारिस (1), (2), (3), (4), के वारिस (क), (ख), (ग), (घ), 58, 59, 60, निवासी गांव लैहड़ी सरैल, तहसील घुमारवीं,

परगना अजमेरपुर, तहसील घुमारवीं, जिला बिलासपुर (हि0 प्र0) को तलवी के लिए इस न्यायालय से समन जारी किए गए लेकिन उक्त प्रत्यार्थियों की भरसक प्रयासों के बावजूद साधारण तौर पर व चस्पानगी द्वारा तलवी सम्भव न हो पाई।

अतः इस इशतहार के माध्यम से उपरोक्त वर्णित प्रत्यार्थियों को अवगत/सूचित किया जाता है कि वह इस प्रकरण में अपना पक्ष प्रस्तुत हेतु दिनांक 26-11-2014 को प्रातः 10.00 बजे असालतन या वकालतन उपस्थित आवें अन्यथा एक तरफा कार्यवाही अमल में लाई जायेगी।

आज दिनांक 22-10-2014 को इस अदालत द्वारा जारी किया गया।

मोहर।

हस्ताक्षरित /—
समाहर्ता, उप-मण्डल,
घुमारवीं, जिला बिलासपुर (हि0 प्र0)।

In the Court of Dr.(Maj.) Vishal Sharma, Sub-Divisional Magistrate, Kalpa at Reckong Peo, District Kinnaur (H.P.)

Case No. 60/2014

Date of Institution : 24-10-2014

Shri Purshodhan s/o Late Shri Chander Singh, r/o Village Kalpa, Tehsil Kalpa, District Kinnaur (H.P.)
.. Applicant.

Versus

General Public

Application U/S 13(3) of Birth and Death Registration Act, 1969.

The above named applicant has presented an application U/S 13(3) of Birth and Death Registration Act, 1969 supported by an affidavit stating therein that Shri Dharmeshwar Singh is his son and he was born on 1-10-1987 but due to inadvertence, he could not get the birth registered in the records of Gram Panchayat Kalpa. He has further requested to issue an order for registration of birth of the same in the records of Gram Panchayat Kalpa, Tehsil Kalpa, District Kinnaur, H.P.

Therefore, notice is hereby issued to the general public through this publication that if anybody has any objection for the registration of birth of said Dharmeshwar Singh in the records of Gram Panchayat Kalpa he/she may prefer his/her written or verbal objection before the undersigned within a period of one month *i.e.* before 20-11-2014 failing which it will be presumed that nobody has any objection for registration of birth of Dharmeshwar Singh and order under the Act *ibid* will be issued to the Local Registrar of Gram Panchayat Kalpa.

Issued under my hand and seal of the Court today on 27th day of October, 2014.

Seal.

Dr. (Maj.) VISHAL SHARMA,
Sub- Divisional Magistrate,
Kalpa at Reckong Peo, District Kinnaur (H.P.).

**In the Court of Dr.(Maj.) Vishal Sharma, Sub-Divisional Magistrate, Kalpa at Reckong Peo,
District Kinnaur (H.P.)**

Case No. 61/2014

Date of Institution : 24-10-2014

Shri Subedar Gop s/o Shri Dharama Gop, r/o Village Kirki Moma, Tehsil Toto, District Jharkhand, presently resident of Village Duni, Tehsil Kalpa, District Kinnaur (H.P.) . . *Applicant.*

Versus

General Public

Application U/S 13(3) of Birth and Death Registration Act, 1969.

The above named applicant has presented an application U/S 13(3) of Birth and Death Registration Act, 1969 supported by an affidavit stating therein that Shri Sandeep Gop is his son and he was born on 11-11-2000 but due to inadvertence, he could not get the birth registered in the records of Gram Panchayat Duni. He has further requested to issue an order for registration of the same in the records of Gram Panchayat Duni, Tehsil Kalpa, District Kinnaur.

Therefore, notice is hereby issued to the general public through this publication that if anybody has any objection for the registration of birth of said Sandeep Gop in the records of Gram Panchayat Duni, he/she may prefer his/her written or verbal objection before the undersigned within a period of one month *i.e.* before 20-11-2014 failing which it will be presumed that nobody has any objection for registration of birth of Sandeep Gop and order under the Act *ibid* will be issued to the Local Registrar of Gram Panchayat Duni

Issued under my hand and seal of the Court today on 27th day of October, 2014.

Seal.

Dr. (Maj.) VISHAL SHARMA,
Sub-Divisional Magistrate,
Kalpa at Reckong Peo, District Kinnaur(H.P.).

समक्ष सहायक समाहर्ता प्रथम श्रेणी, तहसील बन्जार, जिला कुल्लू (हि0 प्र0)

विषय.—दरखास्त मखफूद—उल—खबरी जेर धारा 5, नियम 20, निस्बत लापता होने मनमोहन लाल पुत्र श्री दिवान चन्द पुत्र रतन चन्द, गांव व फाटी कनौन, कोठी बूंगा, उप—तहसील सैंज, जिला कुल्लू (हि0 प्र0)।

सर्वश्री ललित कुमार, रोशन लाल, देव राज और सुभाष चन्द पुत्रगण स्व0 श्री केशव राम, गांव जौउल, फाटी कनौन, कोठी बूंगा, उप—तहसील सैंज, जिला कुल्लू, बजरिया श्री सन्जीव ठाकुर, अधिवक्ता, जिला अदालत कुल्लू ने एक प्रार्थना—पत्र इस कार्यालय में प्रस्तुत किया है कि श्री मनमोहन लाल पुत्र दिवान चन्द पुत्र रतन चन्द, गांव व फाटी कनौन, कोठी बूंगा, उप—तहसील सैंज, जिला कुल्लू (हि0 प्र0) पिछले अरसा करीब 40 वर्षों से लापता है। श्री मनमोहन लाल अविवाहित बिला औलाद है। अतः वाहिद उत्तराधिकारी भी है। लापता मनमोहन लाल का ताहाल कोई भी पता नहीं लग रहा है। अतः इस इश्तहार द्वारा उक्त लापता व्यक्ति व सर्वसाधारण को/जनता को सूचित किया जाता है कि यदि उपरोक्त मनमोहन लाल का इंतकाल वरासत बहक प्रार्थी दर्ज करने बारे अगर किसी को उजरएतराज हो तो दिनांक 20—11—2014 को ब मकाम पटवार वृत्त बूंगा में असागतन या वकालतन पेश होकर अपना उजर एतराज पेश कर सकते हैं अन्यथा इन्तकाल नियमानुसार बहक उपरोक्त वारसान के नाम तस्दीक कर दिया जाएगा।

आज दिनांक 20-10-2014 को मेरे हस्ताक्षर व मोहर सहित जारी हुआ।

मोहर।

हस्ताक्षरित /—
सहायक समाहर्ता प्रथम श्रेणी,
बन्जार, जिला कुल्लू (हि० प्र०)।

**In the Court of Dr. Suresh Jaswal (HAS), Marriage Officer-cum-Sub-Divisional Magistrate,
Kullu, District Kullu (H. P.)**

In the matter of :

1. Shri Mohit Chawla s/o Shri Inder Raj Chawla, r/o Village Badah, P.O. Mohal, Tehsil & District Kullu (H.P.).
2. Smt. Neha d/o Shri Darshan Lal, r/o VPO Nagrota Bagwan, Tehsil Nagrota Bagwan, District Kangra (H.P.) . . Applicants.

Versus

General Public

Subject.—Proclamation for registration of marriage under section 16 of Special Marriage Act, 1954.

Shri Mohit Chawla and Smt. Neha have filed an application on dated 22-10-2014 alongwith affidavits in the court of undersigned under section 16 of Special Marriage Act, 1954 that they have solemnized their marriage on 16-5-2014 and they are living as husband and wife since then, hence their marriage may be registered under Special Marriage Act, 1954.

Therefore, the general public is hereby informed through this notice that any person who has any objection regarding this marriage can file the objection personally or in writing before this court on or before 22-11-2014. The objection received after 22-11-2014 will not be entertained and marriage will be registered accordingly.

Issued today 22-10-2014 under my hand and seal of the court.

Seal.

SURESH JASWAL,
*Marriage Officer-cum-Sub-Divisional Magistrate,
Kullu, District Kullu (H.P.).*

Before the Sub-Divisional Magistrate, Solan, District Solan (H. P.)

In the matter of :

Shri Virender s/o Shri Amar Singh, r/o Village Kainthri, P.O. Dharampur, Solan, Himachal Pradesh . . Applicant.

Versus

General Public

. . Respondent.

NOTICE

WHEREAS, Applicant Shri Virender s/o Shri Amar Singh, r/o Village Kainthri, P.O. Dharampur, Solan, Himachal Pradesh has submitted an application before the undersigned for entry of his son name Varun Thakur in the M.C. Solan, Tehsil Solan, District Solan record, as his son name entered in E.O.M.C. record as Pranjal Thakur which is wrong.

The general public of the concerned area is hereby called upon to file objection, if any, regarding entry of name "**Varun Thakur**" in the E.O.M.C., Tehsil Solan record in writing to this office. The objections should reach in this office on or before 13th December, 2014 positively, otherwise necessary order will be passed to enter his name in the concerned office.

Seal.

Sd/-

*Sub-Divisional Magistrate,
Solan, District Solan (H. P.).*

Before the Sub-Divisional Magistrate, Solan, District Solan (H. P.)

In the matter of :

Smt. Kamlesh Devi w/o late Shri Latu Ram, r/o Village Purla, P.O. Parwanoo, Tehsil Kasauli, District Solan, Himachal Pradesh . . Applicant.

Versus

General Public

. . Respondent.

WHEREAS, applicant Smt. Kamlesh Devi w/o late Shri Latu Ram, r/o Village Purla, P.O. Parwanoo, Tehsil Kasauli, District Solan, Himachal Pradesh has submitted an application before the undersigned for entry of her date of birth 1st April, 1946 in the G.P. Taksal, Tehsil Kasauli, District Solan record, as her date of birth entered in G.P. Taksal record is 1956 which is wrong.

The general public of the concerned area is hereby called upon to file objection, if any, regarding entry of "**date of birth 1-4-1946**" in the G.P. Taksal, Tehsil Kasauli record in writing to this office. The objections should reach in this office on or before 30th November, 2014 positively, otherwise necessary order will be passed to enter her name in the concerned office.

Seal.

Sd/-

*Sub-Divisional Magistrate,
Solan, District Solan (H. P.).*

Before the Sub-Divisional Magistrate, Solan, District Solan (H. P.)

In the matter of :

Shri Tarlochan Singh s/o Shri Avtar Singh, r/o Village Rabon, P.O. Saproon, Tehsil & District Solan, H. P. . . Applicant.

Versus

General Public

. . Respondent.

WHEREAS, applicant Shri Tarlochan Singh s/o Shri Avtar Singh, r/o Village Rabon, P.O. Saproon, Tehsil & District Solan, H. P. has submitted an application before the undersigned for entry of his name Tarlochan Singh & his wife name Barinder Kaur in the M.C. Solan, Tehsil Solan, District Solan in the date of birth certificate of the son as his name & his wife name entered in E.O.M.C. in the date of birth certificate of his son record as Talvinder Singh and Simranjeet which is wrong.

The general public of the concerned area is hereby called upon to file objection, if any, regarding entry of "**name Tarlochan Singh & his wife name Barinder Kaur**" E.O.M.C. Tehsil Solan in the date of birth certificate of his son record in writing to this office. The objections should reach in this office on or before 30th November, 2014 positively, otherwise necessary order will be passed to enter his name in the concerned office.

Seal.

Sd/-

*Sub-Divisional Magistrate,
Solan, District Solan (H. P.).*

CHANGE OF NAME

I, Narinder Pal s/o Shri Sat Pal, Ward No. 5, Nurpur, District Kangra (HP) declare that my name in my son Rohit Sharma's Tenth Certificate (CBSE) has wrongly mentioned as Narinder Sharma whereas my correct name is Narinder Pal. Concerned note.

NARINDER PAL,
s/o Shri Sat Pal,
Ward No. 5, Nurpur,
District Kangra (H. P.).

